



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

Progressive Taxation in Theory and Practice. By EDWIN R. A. SELIGMAN, McVickar Professor of Political Economy, Columbia University. Second edition, Completely Revised and Enlarged. American Economic Association Quarterly. Publications, third series, vol. ix., no. 4. (Cambridge, Mass.: American Economic Association, 1908. Pp. viii, 334. Paper \$1.25, cloth \$1.75.)

As all students of taxation are familiar with the first edition of this work, published by the American Economic Association in 1894, the most useful purpose this review can serve is to point out the differences and additions, made in the new edition.

The same general plan is followed in the new edition as in the former one, with its three parts devoted to the history, the theory, and the application of the progressive principle.

The introductory definitions and explanations have been amplified and to some extent sharpened. The author still distinguishes in the definitions between progressive and degressive taxation as contrasted systems, although the title of the book and often the discussion itself implies that degression is merely one form of progression.

The historical part is approximately twice as long as in the former edition. It is enriched by the addition of many more references, in footnotes and elsewhere, to the literature on the subject. Especially noteworthy is the enlargement of the section devoted to the French Revolution. Here the rich material brought to light by Gomel and Stourm is reviewed and the struggles of the Convention for the application of the progressive principle are carefully gone over. Modern countries have been searched more thoroughly for tendencies toward progressive taxation, and most, if not all, of the legislation since the first edition of the book, is reviewed.

The conclusion drawn from the historical survey is the same verbatim as in the old edition with one rather significant modification. That is, that although the tendency toward progressive taxation is almost everywhere on the increase, and although the results have not yet justified the fears of the alarmists,¹ yet "it

¹ It is of passing interest to note that in 1908 the new state of Oklahoma enacted an inheritance tax which confiscates all but \$100 of every bequest of \$100,000, or over, going to strangers in the blood, and the same state applies similar prohibitive progressive rates to large landholdings. These are, however, probably momentary ebullitions of radicalism.

must be remembered, that the chief application of the progressive principle is found in the inheritance taxes, which are levied only once, and that in the case of the annually recurring property and income taxes the graduation has assumed the form of degression rather than progression."

Like the historical part, the theoretical is also enriched by references to and reviews of the recent literature. While the changes and additions here are not so numerous as in the historical part they cover all the new literature. Especially noteworthy is the enlargement of the fifth historical appendix under the heading "the faulty theory leads to progressive taxation," this being the field to which most recent thought has been devoted.

The general conclusions reached are much the same as in the former edition, modified here and there as in the illustrative quotation above. But although the author has not changed his own position the book contains so much new material that it must displace the old edition.

CARL C. PLEHN.

University of California.

Die Entwicklung der gewerblichen Löhne seit der Begründung des Deutschen Reiches. VON R. KUCZYNSKI, Direktor des Statistischen Amtes der Stadt Schöneberg. (Berlin, Georg Reimer, 1909. Pp. iii, 112. 2 m.)

In America Dr. Kuczynski is best known by the articles which he contributed to the *Quarterly Journal of Economics* in 1901 and 1902 upon The Fecundity of the Native and Foreign Born Population in Massachusetts. In Germany his doctoral dissertation, to which Lujo Brentano contributed a lengthy introduction, had already attracted much attention in connection with the controversy about army recruits from urban and rural districts. In recent years while serving as director of the statistical bureaus of Elberfeld and of Schöneberg, Kuczynski has made several important contributions to technical journals, and written a book now in press upon *Arbeitslohn und Arbeitszeit in Europa und Amerika*. It was therefore natural for the Imperial Treasury to appeal to Dr. Kuczynski when, in preparing its scheme of financial reform, it needed data concerning the course